EXHIBIT C

Montvale Surgical Center

6 Chestnut Ridge Rd Montvale, NJ 07645 201-391-4700 ext 204

APPEAL

September 29, 2010

Horizon PO Box 1770 Newark, NJ 07101 Patient Name:
Patient Id #:
Date of Service: 03/08/2010

To whom it may concern:

In regards to the above named patient we are appealing your decision to allow \$321.30 total for claim # 780201023705683. We are a non-participating ambulatory surgery center and are not held to fee schedules. Attached please find a copy of the patient's benefits for ASC's. Please note there are no limitations indicated in the patient's plan description that would limit an ASC reimbursement.

Non-participating provider charges are reimbursed based on R&C (Reasonable & Customary) fees determined by our geographic location. Horizon's allowance of \$321.30 was considerably less than R&C.

We believe we can come to an agreement for a fair reimbursement and to avoid this claim going for arbitration.

Thank you for your consideration.

Regards,

Janeil Jurcevica

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Medical Billing Specialist